

DOH-4274 – REPORT INSTRUCTIONS FOR RESIDENTIAL HEALTH CARE FACILITY (RHCF)

GENERAL INSTRUCTIONS – Health Facility Cash Receipts Assessment Report – This form is to be used on a monthly basis to calculate the assessment liability. A separate report should be submitted for each month, even if there were no assessable cash receipts for the reporting month. The report and payment must be submitted on a timely basis to avoid incurring penalty and interest. Timely payments shall be defined as (1) payments received (not postmarked) on or before the fifteenth of the month (adjusted for weekends and holidays), or (2) payments received after the fifteenth of the month (adjusted for weekends and holidays) that are postmarked by the thirteenth (13th) of the month.

Please round off to whole dollars.

COLUMNAR DESCRIPTIONS

Column A – Description. This column itemizes total cash receipts and provides space to list additional assessable cash receipts as detailed in these instructions.

Column B – Current Month. This column is to be used for reporting the current month's cash receipts.

Column C – Adjustments. This column is to be used for adjustments due to a reporting error or omission in prior months. This may be either a positive or a negative adjustment. Denote negative amounts with brackets []. Please maintain detailed records since all data shall be subject to audit.

Column D – Adjusted Total. This column is the sum of Columns B and C. If there are no adjustments in Column C, simply copy the amounts from Column B to Column D. Please note that the completion of this column from lines 1 through 10, calculates the current month's assessment that must be paid to the Fund Administrator.

LINEAR DESCRIPTIONS

Line 1 – Cash from Patient Care Services. Enter **ALL CASH RECEIPTS** (and/or checks) from patient care services that were received during the month. These cash receipts include but are not limited to payments received from Medicaid, Medicare, Blue Cross and Blue Shield, other insurance payors, Worker's compensation, and self-payors. The receipts are assessable in the month they are received irrespective of the service date or billing period (cash basis).

Line 2 – Other Cash Receipts. List all other cash receipts. Refer to the instructions that follow as a guide to identify all other cash receipts.

Line 3 – Total Other Cash Receipts. Enter the total of all other Cash Receipts listed on Line 2.

Line 4 – Total Cash Receipts from All Sources. Lines 1 plus Line 3.

Line 5 – Total Non-Assessable Cash Receipts. Enter the total of non-assessable items from Schedule A (Line 7); a list of non-assessable items are listed below.

Line 6 – Assessable Cash Receipts. Line 4 less Line 5.

Line 7 – Assessment Rate. The applicable assessment rate for a given reporting period.

Line 8 – Current Month Assessment. Multiply the amount on Line 6 by the applicable assessment rate.

Line 9 – Other Adjustments. This line is reserved for use when an adjustment for a prior month is being reported. Specify the reason for the adjustment. If the adjustment results in a credit, refer to Line 11 instructions below.

Line 10 – Amount Due. Add Lines 8 and 9. If the amount is a negative number (or a credit amount), it should be also placed on Line 11. Otherwise, this is the amount that should be remitted to the Fund Administrator.

Line 11 – Excess Credit for Future Remittance. Enter any credit amount that results on Line 10. This should be carried forward and placed on Line 9 of next month's report.

ASSESSABLE RESIDENTIAL HEALTH CARE FACILITY INCOME

- All cash receipts from patient care services less any amounts applicable to patient or third party refunds, irrespective of payment source or services date, received during the assessment period.
- Investment income, except as otherwise referenced in this attachment, received during the assessment period.
- Cash receipts from patient services and other operating income, which will be assessed include:

Resident Services Revenue – All Sources
 Nonresident Services Revenue – All Sources
 Cash Receipts Applicable to Prior Periods
 Supplies and Services Sold to Others
 Private Duty Nursing Fees
 Cafeteria, Gift Shop and Public Restaurants
 Rental Income from Real Property, Equipment and Other
 Telephone & Telegraph Services
 Vending Machine Commissions and Other Commissions
 Medical Records and Abstract Fees
 Sale of Scrap and Waste
 Barber and Beauty Shops
 Cash Receipts for Externally Granted Rebates and Refunds
 Transfers from Restricted Funds for Other Operating Expenses
 Income from Unrestricted Bank Accounts
 Income from Unrestricted Investments
 Extraordinary Income
 Other Operating Revenue unless Specifically Referenced Below
 As Being Not Eligible for the Assessment

NON-ASSESSABLE INCOME – SCHEDULE A

Grants
 Charitable Contributions
 Donations
 Bequests
 Income from Funded Depreciation Accounts
 Income from Operating Escrow Account
 Income from Mortgage Repayment Escrow Accounts
 Patient Personal Fund Allowances
 Income Earned on Patient Personal Funds
 Government Deficit Financing
 Sales and Excise Taxes
 Reimbursable Assessment
 Article 36 Long Term Home Health Agency
 Receipts on or after October 1, 2002 for Patient Services Provided to Medicare
 Beneficiaries – report these receipts only on Line 6 of Schedule A¹.

¹Commencing October 1, 2002, residential health care facility receipts attributable to payments received pursuant to Title XVIII of the federal Social Security Act (Medicare) shall be excluded from the assessment pursuant to PHL section 2807-d(2)(b)(vi). Receipts from payors making payments as a result of providing coverage for Medicare coinsurance and/or deductibles will also be excluded. Note that the assessment shall apply to receipts from payors making payments as a result of a person's exhaustion of Medicare benefits, or lack of Medicare benefits for a particular service. Do not include such amounts as excludable on this line.